

The New Wellwynd Parish Church of Scotland

Airdrie



Scottish Charity number
SC012944

Congregational reference number
171082

www.newwellwynd.org.uk

**Trustees' annual report
and accounts**

Year ended 31 December 2016

Trustees' annual report

The trustees present their annual report and accounts of the charity for the year ended 31 December 2016. The accounts have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) regulations 2006 (as amended) and Accounting and Reporting by Charities: *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland* published on 16 July 2014.

Objectives and activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and performance

In describing what goes on in church "worship, work and witness" seems to offer a summary of the activities of the church both nationally and also locally, the latter of which this report is primarily concerned about. In assessing "successes" which this section of the Trustees' Report attempts to do, it is useful to look at these three areas of Church life, areas often mentioned on a Sunday morning and at other times.

Worship

Worship is at the heart of the life of the Church and this is especially true at The New Wellwynd with main diet of worship at 11 a.m. each Sunday. This attracts some 250 to 300 worshippers on a regular basis as well as 20 to 30 children and up to a dozen young people of secondary school age. All ages are catered for within the service, from a time together for everyone at the beginning, which includes an address suitable for children, and after the children and young people leave there is a sermon. The "Narrative Lectionary" is used which allows the Sunday Club and Bible Class to follow the theme being used on a Sunday for the adults. This material is also available to those leading prayers Sunday by Sunday. Members are involved in a number of ways in worship: in leading either the Opening Prayer or Prayers of Intercession, reading the Bible, leading the Prayer of Dedication and lighting the candle which signals the start of the service. Involvement is encouraged in other ways as well though the leading of reflections and the involvement of the choir each Sunday, as well as taking the lead in services at Christmas and Easter.

Over the course of the year there are services suitable for all ages when the children and young people remain in church for the whole of the service – Christmas, Easter, parades for organisations, Remembrance Sunday etc. These are being developed further in 2017 with the re-introduction of a Thinking Day Service. These very often attract visitors because of the time of year or in support of children and young people taking part, an involvement which is encouraged particularly at Christmas when they share the Christmas message through the medium of a contemporary Nativity Play.

Worship is traditional in that it follows a set, liturgical pattern, but is contemporary in parts, seeking to offer something relevant and meaningful for all people. Different styles and services offer something different throughout the year. There is also an emphasis on inclusion, in that worship should be welcoming, vibrant, topical, comforting and challenging. A quieter, more reflective service is offered on a Friday at 11:30 a.m. as part of the outreach programme which includes a community café (Snack Bar) selling snacks and lunches, a Nearly New Stall and the church open for private prayer.

Worship is also available to members and non-members alike, sharing in the joy of new life with Baptisms, the celebration of relationships in Marriage and supporting in difficult times with Funeral Services. These are conducted by the minister and provide an important link with people at all stages in life and in all circumstances. Each December there is a Memorial Service bringing together those who have been bereaved during the year at what is a difficult and challenging time for them. The minister conducted four Wedding Services, eight Baptismal Services and 52 Funeral Services during 2016.

All of these "encounters" bring people of all ages, stages and backgrounds to grow and develop in faith and find meaning in all kinds of experiences in life. They also offer a time of friendship and fellowship during and after - the Tea Fellowship on a Sunday, the Snack Bar already mentioned and the Coffee Mornings on a monthly basis. The main service tries not to be inward looking or even thinking, in that not only do the congregation pray for what is happening in the world and in the community, they are also encouraged to take out into the world something meaningful to share with others. Throughout the year the congregation is encouraged to contribute to good causes through special offerings – Christian Aid, Poppy Scotland, Industrial Chaplaincy and Tabeetha School in Jaffa have all benefitted in the past year with £6,300 being raised.

Worship does not end with the Benediction at the close of the service but continues in the lives of many in WORK and WITNESS.

Work

Office-bearers continue to work hard to maintain support for all that the congregation is doing and involved in – ensuring prayerful support as well as financial support and the maintenance of the building as a key place in the town. Membership continues to be strong with 16 being admitted into membership - three by profession, eight by certificate and five by resolution of the Kirk Session. Sadly, 23 members died in 2016.

All ages are catered for within the organisations under the oversight of the Kirk Session – Sunday Club and Bible Class, uniformed youth organisations and a number of adult organisations. These run well because of the commitment and support of members and volunteers who enthusiastically plan, prepare and run vibrant groups feeding into the wider life of the congregation. The Kirk Session hear reports about all of the organisations at meetings as visiting elders give feedback about how the groups are going and highlight particular needs.

The halls are well used by other groups who hire the facilities and these groups are as wide ranging as the others. This allows contact with an even greater number of people and allows us to continue to help make contacts and build bridges with the community. This is part of the witness in the town, as the congregation continues to have a high profile offering support, accommodation and so much more to so many people and groups.

The work is a support in many ways to the congregation and is also an important link which is part of mission and outreach. This allows for support of others and an opportunity to engage with others in matters of faith.

Witness

In open and inclusive worship, serving the needs of people both far and wide and in the many opportunities to engage with others, the congregation continues to bear witness to the love of God. A successful Holiday Club, Snack Bar and Coffee Morning, organisations, hall lets, contact with the Parish at Christmas and Easter and ties with other churches in the town all help in the area of witness. The congregation also continues its extensive tangible support for a local project to support those previously homeless settle in to a new home and the local food bank.

The minister continues his involvement with Rochsolloch Primary School and Airdrie Academy through his visits to the schools and their visits to the church – the Primary School often visits as part of the children's coursework and the Academy uses the building for Prize-giving on an annual basis.

In summary, The New Wellwynd continues to be a busy, vibrant, interested and relevant part of the community, but an area of development which needs serious consideration is witness. How are these three areas connected? Worship inspires both work and witness but how can the contacts that are made be deepened and “disciples” make even more “disciples”? The headings “worship”, “work” and “witness”, although separated for the purpose of this report, are all interconnected: worship inspires work, work forms the basis of witness and witness feeds back into the work and witness of any congregation.

The Stewardship Programme, which has been planned for 2017, is an attempt to build on the successes of the past and allow the congregation to continue to be relevant in worship, work and witness, seeking to meet current needs and use new media and technologies to do that. It has been an encouraging year leading to an exciting future.

Financial review

Income for the year ended 31 December 2016 was just over £208,000, compared to £197,000 in the previous year. This movement is mainly attributable to increased income tax recoveries on offerings and donations under Gift Aid, increases in income from charitable activities and donations for specific purposes. There was a small increase in offerings from members and others, the principal means of supporting our various activities.

During the year, we again met an increased contribution to the ministries and mission of the Church of Scotland (paying by regular standing order) of £86,000 and were able to progress work in pastoral support for members and in local outreach. Fabric work included resurfacing of part of the car park at the church, external stone repairs at the manse and the re-build of part of the organ.

Net income for the year was £24,000, £14,000 of which was for restricted activities as we build funds for various future projects. Total funds at the year end were £216,000, £91,000 of which is unrestricted for application against future work.

Cash at the year end includes £70,000 held in the Deposit Fund managed by the Church of Scotland Investors Trust. The average rate paid by the Deposit Fund for 2016 was 0.69%. Certain endowment funds are held as investments. A holding of £5,000 in National Saving & Investment bonds provided an income of £56, a yield of 1.1%. No target return was set. Funds with an historic cost of £1,006 are held in the Growth Fund managed by the Church of Scotland Investors Trust. That Growth Fund investment provided a total return for 2016 of 14.2%, against a benchmark of 19.3%.

Risk management

The continued and ongoing work of the charity, both in supporting the ministries and mission of the Church of Scotland nationally and overseas and at a local level, is dependant on a continuing level of donations and an active membership. While continuing to communicate the various financial requirements of the various aspects of the charity's work, much of the trustees' focus is on ensuring that existing members find relevance in local worship and fellowship in activities and new members are encouraged and welcomed. Over time, the work of the charity may be adversely impacted by changes in society and the demographics of membership. The trustees seek to mitigate this through initiatives which respond to those changes and encourage new members. A major incident which resulted in the temporary loss of properties may have an impact on aspects of our activities, albeit the financial impact of such loss is mitigated by insurance cover.

Reserves policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the trustees' policy to hold reserves of approximately one third of the annual running costs of the charity to provide a measure of safety in the event of a downturn in donations or significant, unplanned fabric expenditure. This equates to approximately £50,000. Unrestricted reserves at 31 December 2016 at £91,000 were above this level, but the trustees are aware that the cycle of major fabric works ongoing since 1995 means that the renovation of the sanctuary is now due and may use the additional reserves for this purpose. The charity also has restricted funds of £114,000 which have been provided for the purposes specified in note 13.

Structure, governance and management

The congregation is a registered charity – number SC012944 – and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery. The Kirk Session meets nine times in a year and is responsible for spiritual affairs with the church. The Kirk Session's work is supported by three committees covering Congregational development and local mission, worship and pastoral care.

The Congregational Board is appointed from the Kirk Session and congregation. The Kirk Session appoints 17 members, together with the session clerk who is an ex officio member. The congregation appoints 16 members who are believed to have the skills and commitment to contribute to the management affairs of the Church – they are appointed at the Stated Annual Meeting and serve a period of three years after which they must seek re-election. The Congregational Board is chaired by the minister and meets four times in a year. The work of the Congregational Board is supported by three committees, covering fabric, finance and social activities.

The Kirk Session appoints the session clerk. The clerk to the Congregational Board and the treasurer are appointed by the Congregational Board and serve for a period of three years.

Reference and administrative information

The following served as trustees of the charity during the year and to the date of this report.

Kirk Session

Revd. Robert A Hamilton, Lesley Aitken, Alexander Anderson, Harry Ballantyne, Elizabeth B Ballantyne, Alexander B W Black, Patricia F M Blacklaws, Irene E Bremner (from 11 September 2016), William E T Brooks (from 11 September 2016), J Christine Cassells, Thomas Chambers, Avril R Cockburn, George S Clark, Hugh Clark, Alan B Cox, Gilbert K Cox CVO MBE JP, William A R Dalling, Jemima W Dalziel, Kenneth G Davidson, Wilma Davidson, Morag E Donald, Jean Douglas, Sheena Elliott, Jeremiah Ferguson, Matthew A Fleming, Robert W Forrest, Robert S Frame, Grace T S Frame, Linda Francis, William T Gaines, Moira T Gartshore, Christine W Gibb, Allan H Gibson, Isabell A Gibson, T Fraser Gillespie, David A Gillespie, Roberta Gillespie, Andrew Glen, William J Grainge, Anne T Grainge, George B Grant, Alison S Gray, Carol J Hamilton, Robert R Hamilton, Elizabeth J M Hannah, Beatrice Holden, Margaret S Jack, W Allister Jack, Margaret S Jarvie, John M A Jarvie, Gary Kinniburgh, Jean Kinniburgh, Robert Kinniburgh, George Lawson, Anne J Learmonth, Alan J Leslie, Gordon Lind MBE JP, David W Loudon, George Lowdon, Shona S MacDonald, Elizabeth D McSkimming, Mark R Millar (from 23 October 2016), Ian H Milne, John Milne, Mairi Mitchell, William Morton, James L Munro, Alistair Murray, James Neilson, Ian H Nicol, James S Nicol, James H Nimmo, Janet A M Nimmo, Julie Pardoe (from 11 September 2016), Janet T Paterson, Thomas R Paterson, George L Randall, Margaret N S Reid, Elizabeth Robertson, Dan C Russell, Alison J Sefton, E Stewart Sommerville, Isabella M Sorbie (from 23 October 2016), Thomas Sorbie (from 23 October 2016), William Stein, Morag D Stewart BEM, Karen T Taylor (from 11 September 2016), James Thomson, David Walker, William A Watson, David J Watt, Alister G Weighton (from 11 September 2016), Margaret S Weir, Catherine N Whellans, Ronnie M Wright, Ann S Y Wylie, Irene M Yates.

Congregational Board

Appointed by the Kirk Session: Lesley Aitken, Alexander B W Black, Matthew A Fleming, Robert W Forrest, Moira T Gartshore, Allan H Gibson, Isobell A Gibson, David A Gillespie, T Fraser Gillespie *ex officio*, Andrew Glen, W Allister Jack, John M A Jarvie, George Lawson, Margaret N S Reid, David Walker, William A Watson, David J Watt, Irene M Yates.

Elected by the Congregation: William Brooks, Thomas Cahill, Lynne Cartwright, Stuart Donald, Mark Hamilton (to 13 March 2016), Janette McGuigan, Mark R Millar, George Murchison, Andrew J Paul, David Patterson, Harry A Shaw, Alaine Sommerville, Dianne C Stein, Lynn Thomson, Gordon Waddell (from 13 March 2016), William Watson, Barbara M Watt.

Principal office-bearers

Minister: The Revd. Robert A Hamilton

Session Clerk: T Fraser Gillespie

Clerk to the Congregational Board: Harry A Shaw

Treasurer: David J Watt

Principal location

Wellwynd, Airdrie, ML6 0AG

Contact address

20 Arthur Avenue, Airdrie, ML6 9EZ

Independent examiner

John Moffat, BA, CA, Benson Wood & Co., 20 Anderson Street, Airdrie, ML6 0AA

Bankers

Bank of Scotland, 40 South Bridge Street, Airdrie, ML6 6JA

Trustees' responsibilities in relation to the accounts

The charity trustees are responsible for preparing a trustees' annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare accounts for year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.



The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:

T Fraser Gillespie

Session Clerk

13 March 2017

Independent examiner's report to the trustees of The New Wellwynd Parish Church of Scotland Airdrie

I report on the accounts of the charity for the year ended 31 December 2016 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Moffat BA CA

Benson Wood & Co.
Chartered Accountants
20 Anderson Street
Airdrie
ML6 0AA

17 March 2017

Statement of financial activities

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2016 £	Total 2015 £
Income and endowments from :						
Donations and legacies	1.	166,195	10,750	-	176,945	167,803
Charitable activities	2.	6,796	23,710	-	30,506	28,518
Investments	3.	-	629	149	778	718
Total income		172,991	35,089	149	208,229	197,039
Expenditure on :						
Raising funds	4.	746	9,192	-	9,938	10,886
Charitable activities	4.	162,625	12,321	-	174,946	164,900
Total expenditure		163,371	21,513	-	184,884	175,786
Net income / (expenditure) before gains and losses on investments		9,620	13,576	149	23,345	21,253
Net gains / (losses) on investments	8.	-	-	226	226	28
Net income / (expenditure)		9,620	13,576	375	23,571	21,281
Transfers between funds		600	(600)	-	-	-
Net movements in funds		10,220	12,976	375	23,571	21,281
Total funds brought forward	13.	80,930	100,583	10,441	191,954	170,673
Total funds carried forward	13.	91,150	113,559	10,816	215,525	191,954

Balance sheet at 31 December 2016

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2016 £	Total 2015 £
Fixed assets						
Tangible assets	7.	3,643	-	-	3,643	2,415
Investments	8.	-	-	7,613	7,613	7,387
Total fixed assets		3,643	-	7,613	11,256	9,802
Current assets						
Stocks		-	976	-	976	783
Debtors	9.	8,894	110	-	9,004	8,401
Cash at bank / in hand		86,586	114,073	3,203	203,862	179,090
Total current assets		95,480	115,159	3,203	213,842	188,274
Creditor : falling due within one year	10.	7,973	1,600	-	9,573	6,122
Net current assets		87,507	113,559	3,203	204,269	182,152
Net assets	11.	91,150	113,559	10,816	215,525	191,954
The funds of the charity :						
Endowment funds					10,816	10,441
Restricted income funds					113,559	100,583
Unrestricted income funds					91,150	80,930
Total charity funds	13.				215,525	191,954

The accounts were approved by the trustees on 13 March 2017 and signed on their behalf by:

T Fraser Gillespie, Session Clerk

David J Watt, Treasurer

Accounting policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102)* issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity. Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity. Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control of the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

All other tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over the estimated useful lives: plant and equipment – three to five years; computer, copying and sound equipment – three years.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Stocks

Stocks, comprising consumable goods held for re-sale, are stated at the lower of cost and net realisable value.

Taxation

The New Wellwynd Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Notes forming part of the accounts

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2016 £	Total 2015 £
Offerings	138,732	-	-	138,732	138,136
Tax recovered on Gift Aid	25,063	-	-	25,063	22,738
Legacies	-	-	-	-	-
Value of donated goods	-	-	-	-	400
Other donations	2,400	10,750	-	13,150	6,529
	166,195	10,750	-	176,945	167,803

Income from donations and legacies was £176,945 (2015, £167,803) of which £166,195 was unrestricted (2015, £160,478) and £10,750 was restricted (2015, £7,325).

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2016 £	Total 2015 £
Weddings and funerals	950	-	-	950	880
Coffee mornings	1,635	-	-	1,635	1,698
Snack bar	-	14,533	-	14,533	14,619
Use of premises	4,211	-	-	4,211	3,441
Sunday teas	-	890	-	890	690
Nearly new	-	4,518	-	4,518	3,016
Traidcraft	-	3,439	-	3,439	3,857
Other	-	330	-	330	317
	6,796	23,710	-	30,506	28,518

Income from charitable activities was £30,506 (2015, £28,518) of which £6,796 was unrestricted (2015, £6,019) and £23,710 was restricted (2015, £22,499).

3. Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2016 £	Total 2015 £
Dividends	-	-	149	149	92
Deposit interest	-	629	-	629	626
	-	629	149	778	718

Total investment income was £778 (2014, £718) of which £nil was unrestricted (2015, £nil) and £778 was restricted (2015, £718).

4. Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Raising funds :				
Offering envelopes	746	-	746	734
Snack bar	-	5,670	5,670	6,041
Traidcraft	-	3,210	3,210	3,775
Other	-	312	312	336
	746	9,192	9,938	10,886
Charitable activities :				
Ministries and mission contribution	86,178	-	86,178	83,697
Presbytery dues	2,143	-	2,143	2,256
Minister / pastoral assistant expenses	4,391	-	4,391	3,673
Pulpit supply	455	-	455	390
Wages and salaries	17,928	-	17,928	19,845
<i>Building costs :</i>				
Fabric repairs and maintenance	17,310	-	17,310	15,376
Organ maintenance	4,988	-	4,988	896
Heating and lighting	8,466	-	8,466	7,848
Water charges	587	-	587	-
Insurances	4,300	-	4,300	4,308
Council tax (manse)	2,535	-	2,535	2,524
Cleaning materials etc	24	-	24	137
<i>Mission and outreach :</i>				
Printing and stationery	808	-	808	1,473
Outreach	5,758	4,440	10,198	8,538
Sunday club / youth work	991	-	991	553
Minibus hire	825	-	825	1,899
Flowers	-	2,500	2,500	2,480
Depreciation	1,225	1,122	2,347	4,274
Other costs	3,713	4,259	7,972	4,733
	162,625	12,321	174,946	164,900

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs related wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £174,946 (2015, £164,900) of which £162,625 was unrestricted (2015, £153,766) and £12,321 was restricted (2015, £11,134).

5. Staff costs and numbers

	Total 2016 £	Total 2015 £
Wages and salaries	17,928	19,845
Social security and pension costs	-	-
	<u>17,928</u>	<u>19,845</u>

The average number of employees during the year, calculated on the basis of head count, was as follows:

	2016 No.	2015 No.
Pastoral assistance	1	1
Music staff	1	1
Premises maintenance	2	2
	<u>4</u>	<u>4</u>

No employee had employee benefits in excess of £50,000 (2015, nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale that is related to years of service. For the year under review, the minimum stipend was £26,380 (2015, £26,119) the maximum stipend (in fifth and subsequent years of service) was £32,419 (2015, £32,098).

6. Trustee remuneration and related party transactions

During the year one trustee (2015, one) received reimbursement of expenses incurred totaling £6,624 (2015, £5,817). Those expenses include council tax. Four trustees waived expenses totaling £625 (2015, £1,565). In addition, the following trustees received remuneration: Robert Kinniburgh (as church officer) £3,395 (2015, £3,250); David Walker (as relief organist) £375 (2015, £300); Gordon Lind (as relief organist) £75 (2015, £nil), Mairi Mitchell (as relief cleaner) £286 (2015, £548).

During the year a total of £53,567 (2015, £45,207) was donated to the congregation by trustees.

7. Tangible fixed assets

	Plant & equipment £	Computer, Copying & Sound equipment £	Total £
Cost			
1 January 2016	8,825	17,869	26,694
Additions	-	3,575	3,575
Disposals	-	(3,138)	(3,138)
31 December 2016	8,825	18,306	27,131
Accumulated depreciation			
1 January 2016	7,532	16,747	24,279
Charge for year	650	1,697	2,347
Eliminated on disposals	-	(3,138)	(3,138)
31 December 2016	8,182	15,306	23,488
Net book value			
31 December 2016	643	3,000	3,643
31 December 2015	1,293	1,122	2,415

8. Investments

	2016 £	2015 £
At 1 January 2016	7,387	7,359
Unrealised gain / (loss)	226	28
At 31 December 2016	7,613	7,387
Investments at cost	6,006	6,006
The following investments are held :		
National Savings & Investments : Income bond	5,000	5,000
Church of Scotland Investors Trust : Growth fund	2,613	2,387

9. Debtors

	2016 £	2015 £
Gift Aid tax refund due	5,600	5,400
Other debtors and prepayments	3,404	3,001
	<u>9,004</u>	<u>8,401</u>

10. Creditors: amounts falling due within one year

	2016 £	2015 £
Accrued expenses and deferred income	8,103	6,026
Other creditors	1,470	96
	<u>9,573</u>	<u>6,122</u>

11. Analysis of net assets among funds

	General £	Designated £	Restricted £	Endowment £	Total £
Tangible fixed assets	3,643	-	-	-	3,643
Investments	-	-	-	7,613	7,613
Current assets	56,354	39,126	115,159	3,203	213,842
Current liabilities	(7,973)	-	(1,600)	-	(9,573)
31 December 2016	<u>52,024</u>	<u>39,126</u>	<u>113,559</u>	<u>10,816</u>	<u>215,525</u>

12. Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

13. Movements in funds

	1 January 2016 £	Incoming resources £	Outgoing resources £	Transfers £	31 December 2016 £
Endowment funds :					
Miss N Clelland (Fabric)	264	2	-	-	266
Miss M Freeland (Fabric)	531	3	-	-	534
Miss M Jack (Fabric)	707	5	-	-	712
Mrs J M Alston (The Guild)	880	6	-	-	886
Mrs C Gray (The Guild)	352	3	-	-	355
Mrs J Scott (The Guild)	159	12	-	-	171
Mrs J Scott (Sunday School)	143	12	-	-	155
Miss G Smith (Sunday School)	2,204	22	-	-	2,226
Miss M C Clelland (Sunday School)	56	-	-	-	56
Mrs J M Alston (Congregational)	457	36	-	-	493
Miss A Clelland (Congregational)	550	4	-	-	554
Mr A Henderson (Benevolence)	2,958	258	-	-	3,216
Mr J Russell (Congregational)	1,180	12	-	-	1,192
	<u>10,441</u>	<u>375</u>	<u>-</u>	<u>-</u>	<u>10,816</u>
Restricted funds :					
Flower fund	1,060	2,714	2,500	-	1,274
Projects fund	13,095	9,177	5,033	-	17,239
Snack bar	53,436	14,684	5,670	-	62,450
Congregation organisations	3,702	4,645	4,440	(600)	3,307
Memorial bequests	29,290	3,869	3,870	-	29,289
	<u>100,583</u>	<u>35,089</u>	<u>21,513</u>	<u>(600)</u>	<u>113,559</u>
Unrestricted funds :					
General fund	41,804	172,991	163,371	600	52,024
Reserve fund (designated)	39,126	-	-	-	39,126
	<u>80,930</u>	<u>172,991</u>	<u>163,371</u>	<u>600</u>	<u>91,150</u>
Total funds	<u>191,954</u>	<u>208,455</u>	<u>184,884</u>	<u>-</u>	<u>215,525</u>

Endowment Funds

Endowment Funds are held for specific purposes (as indicated) from which only the accumulated income may be spent.

Restricted Funds

Flower Fund: Donations for provision of flowers for display during worship and distribution as part of outreach to members who are ill, bereaved or celebrating special events.

Projects Fund: Amounts raised through other trading activities or donated for specific initiatives or of one-off expenditure outwith general purposes of the charity (includes proceeds raised through 'nearly new', Sunday tea fellowship and net surplus from sale of Traidcraft goods).

Memorial Bequests: Donations received in memory of former members of the Congregation for specific purposes.

Snack bar: Net proceeds from Snack bar for major, non-recurring fabric purposes only.

Other Congregation organisations: Amounts raised or donated for the work of various Congregational organisations (Senior Circle, Sunday Club, CAMEO and Rosebuds).

Designated Funds

Reserve Funds set aside by the Trustees from general funds to enable the charity's objectives to be maintained for a short period of time in the event of an unexpected decrease in income or major item of expenditure.

14. Collections for third parties

	2016	2015
	£	£
Christian Aid	2,290	3,000
PoppyScotland	992	1,171
Vision Africa	-	1,500
Mary's Meals	390	750
Work Place Chaplaincy Scotland	800	-
Tabeetha School, Jaffa, Israel	1,200	-
St Andrew's Hospice Capital Appeal	644	-
Maggie's Centre (Airdrie)	-	926
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